

**FINANCIAL STATEMENT INFORMATION REQUIREMENTS SCHEDULE
FOR THE QUARTER ENDING DECEMBER 31, 2004 (FY 05)**

LOGISTICS STAFF, PERSONAL PROPERTY BRANCH (OFA 532)

1. Capital lease and operating lease reports and schedules as of **12/15/04** along with supporting documentation including the following:
 - A. Provide separate disclosure of all capital lease acquisitions and disposals for first quarter as of **12/15/04** including property descriptions and acquisition/disposal dates. (12/20/04)
 - B. Provide a detail file of current first quarter depreciation expense by project code and object class which includes the effect of current first quarter acquisitions, disposals, and prior period adjustments for the period ending **12/15/04**. (12/20/04)
 - C. On a monthly basis, provide a detailed reconciliation/roll forward of capital lease depreciable basis and accumulated depreciation from the September 30, 2004 ending balances to December 15, 2004 ending balances. The reconciliations should detail items such as current first quarter depreciation expense, acquisitions, prior period adjustments, and any other information necessary to complete the roll forward. (12/20/04)
 - D. Provide separate detail of all adjustments required to prior period (fiscal year) balances as of **12/15/04** including the cause for the adjustment such as errors or policy changes. (12/20/04)
 - E. Provide any necessary changes to the lease summaries. Include future minimum lease payments and identification of funded and unfunded portions. (12/20/04)
2. Personal property and schedules as of **12/15/04** along with supporting documentation. This includes the following:
 - A. Provide separate disclosure of all property acquisitions and disposals as of **12/15/04** including property descriptions and acquisitions/disposal dates. For property transferred to another federal agency, provide the name of the agency. (12/20/04)
 - B. On a monthly basis, provide detail files of current first quarter additions, disposals and related accumulated depreciation, depreciation expense by project code, object class and bar code number which include the effect of current first quarter acquisitions, disposals, and prior period adjustments for the period ending **12/15/04**. (12/20/04)

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C. Provide monthly detailed reconciliations/roll forwards of personal property depreciable basis and accumulated depreciation balances from the September 30, 2004 ending balances to the **December 15, 2004** balances. The reconciliations should detail items such as current first quarter depreciation expense, acquisitions, prior period adjustments, and any other information necessary to complete the roll-forward. (12/20/04)

D. Provide separate detail of all adjustments required to prior period (fiscal year) balances as of **12/15/04** including the cause for the adjustment such as errors or policy changes. (12/20/04)

3. As of **12/15/04** provide a detailed listing of all capitalized properties sold, transferred, disposed, or removed during the quarter ending. Provide the following information regarding each property item:

- A. Identification number;
- B. Asset description and name;
- C. Acquisition cost;
- D. Accumulated Depreciation;
- E. Depreciation expense by fund;
- F. Date disposed/sold;
- G. Sales price;
- H. Gain or loss;
- I. Net book value; and
- J. Net realizable value.

If property was traded in, please detail any proceeds which were received from the trade, if any. (12/20/04)

4. Listing of property excessed during the first quarter as of **12/15/04**, and the date which the property was removed. Include the date which the property was excessed (date when depreciation was no longer taken/calculated). (12/20/04)
5. Detailed report of stewardship property for heritage assets. Required information includes a detailed description of assets, the number of units added and withdrawn and the end-of-year number of physical units, description of the methods of acquisition and withdrawal of the assets, cost of acquiring assets, condition, identification of any deferred maintenance, and any other required information as outlined in SFFAS No. 6, 8, and 16. Include the acquisition cost and balance of accumulated depreciation (if any) as of the October 1, 2004 to December 31, 2004. (01/04/05)

FACILITY CONSTRUCTION AND MAINTENANCE DIVISION (OFA 551)

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1. Report of deferred maintenance for real property. Include identification of each major class of asset (i.e., real property category), method of measuring deferred maintenance for each major class, description of requirements or standards for acceptable operating condition, any changes in the condition requirements or standards, range of asset condition (1 - excellent condition, 2 - good condition, etc.), **if the maintenance is critical or non critical**, estimate of the dollar amount of maintenance needed to return the asset to acceptable operating condition and other disclosures as required by SFFAS # 6, #8, and #14, and other applicable regulations. **The estimated dollar amount of maintenance needed to return the asset to acceptable operating condition should be stated in a range of amounts. Also, please provide the percentage that costs can vary.** (01/04/05)

FACILITY MANAGEMENT DIVISION (OFA 552)

1. Capital lease and operating lease reports and schedules for the first quarter FY 05 by project and fund code along with supporting documentation including the following:
 - A. Provide separate disclosure of all capital lease acquisitions and disposals during the first quarter FY 05 including property descriptions and acquisition/disposal dates. (12/20/04)
 - B. Provide quarterly depreciation expense which includes the effect of acquisitions and disposals, and prior period adjustments as of December 15, 2004. (12/20/04)
 - C. Provide a detailed reconciliation/roll-forward of capital lease depreciable basis and accumulated depreciation from the September 30, 2004 ending balances to the December 15, 2004, ending balances. This reconciliation should detail items such as current first quarter depreciation expense, acquisitions, prior period adjustments, and any other information necessary to complete the roll-forward such as location, function/description, imputed interest, executory costs, future minimum lease payments, annual depreciation, length of lease, OMB category of equipment, accumulated depreciation, depreciable life, and salvage value. (12/20/04)
 - D. Provide separate detail of all adjustments required to prior period balances at 12/31/04 including the cause for the adjustment such as errors or policy changes. (12/20/04)
 - E. Allocate the current first quarter lease payments between a reduction of the obligation (principal balance) and interest expense calculated based on the effective interest method

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so as to produce a constant periodic rate of interest on the remaining balance of the liability. (12/20/04)

F. Provide any necessary changes to the lease summaries. Include future minimum lease payments and identification of funded and unfunded portions. (12/20/04)

G. Provide GSA Rent Schedule for future operating lease payments. For the period ending 12/31/04 the schedule should report the long-term contracts for the period of 1/01/05 through 9/30/05, each of the annual periods through 09/30/09, and then the sum of all costs for all the annual periods ending thereafter. (01/04/05)

2. Real property and schedules as of **12/15/04** along with supporting documentation. This includes the following:

A. Provide separate disclosure of all real property acquisitions and disposals as of **12/15/04** including property descriptions and acquisitions/disposal dates. For property transferred to another federal agency, provide the name of the agency. (12/20/04)

B. Provide detail files of current first quarter additions, disposals and related accumulated depreciation, depreciation expense by project code, object class and bar code number which include the effect of current first quarter acquisitions, disposals, and prior period adjustments for the period ending **12/15/04**. (12/20/04)

C. Provide a detailed reconciliation/roll forward of real property depreciable basis and accumulated depreciation balances from the September 30, 2004 ending balances to the **December 15, 2004** balances. This reconciliation should detail items such as current first quarter depreciation expense, acquisitions, prior period adjustments, and any other information necessary to complete the roll-forward. (12/20/04)

D. Provide separate detail of all adjustments required to prior period (fiscal year) balances as of **12/15/04** including the cause for the adjustment such as errors or policy changes. (12/20/04)

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3. As of **12/15/04** provide a detailed listing of all capitalized properties sold, transferred, disposed, or removed during the quarter ending. Provide the following information regarding each property item:

- A. Identification number;
- B. Asset description and name;
- C. Acquisition cost;
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- H. Gain or loss;
- I. Net book value; and
- J. Net realizable value.

If property was traded, please detail any proceeds which were received from the trade, if any. (12/20/04)

4. Listing of property excessed during the first quarter as of **12/15/04**, and the date which the property was removed. Include the date which the property was excessed (date when depreciation was no longer taken/calculated). (12/20/04)
5. Information on any new prepaid rental agreements not previously reported in the prior quarter. (12/20/04)

Point of Contact

If you have any questions, you can contact Nancy Gates at (301) 444-2185. You may fax responses to (301) 427-2040, or forward responses to the following address:

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